POWER OF ATTORNEY OR AUTHORIZATION OF AGENT

Electronic Version v05

Stylesheet Version v05.0

Title of Invention Method and system for selling and/ or distributing digital audio files

First Named Applicant : Dr. Markus Hildinger

Attorney Docket Number: MP3

We hereby appoint the registered practitioner(s) at Customer Number:

37439



as attorney(s) or agent(s) to prosecute the application identified above, and to transact all business in the United States Patent and Trademark Office connected therewith.

We are the Applicants/Inventors.

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